

MAKE CHECK PAYABLE TO: COUNTY OF ALBEMARLE

Food and Beverage Tax Coupon 2019

For Period Ending / / 2019	1. Monthly Gross Food & Beverage Sales	\$	
	2. Exempt Sales (See Notes Below)*	\$	
Due Date / / 2019	3. Total Taxable Food & Beverage Sales (Line 1 Less Line 2)	\$	
	4. Tax (4% of Line 3)	\$	
Account Number	5. Deduction For Seller (3% of Line 4) -- allowable only when return and payments are remitted on time and without outstanding balance. Maximum of \$100.00	\$	
	6. Total Tax Less Seller's Discount (Line 4 less Line 5)	\$	
	7. Penalty For Late Filing: 10% of line 6 or \$10, whichever is greater, but in no case exceeding the amount on Line 4.	\$	
	8. Penalty For Late Payment: 10% of the total of line 6 & 7 after the due date for the first month, 5% each month thereafter (maximum of 25%, minimum \$10)	\$	
	9. Total Tax And Penalty (Sum of Lines 6, 7 and 8)	\$	

I declare that I have examined this return and that to the best of my knowledge and belief, it is a true, correct and complete return.

Printed Name _____

Signature _____

Email _____

Telephone No. _____

Date _____

Would you like to be added to Finance's news and tax deadline notification email list? Yes__ No__

***Note:** Food and beverages used or consumed AND paid for by local, state, or federal government are exempt from Food and Beverage tax. An itemized list of the exempt sales or copies of the receipts, including the entity's legal name, to support the exempt sales claimed on line 2 must be provided with each monthly return in order for the exempt sales to be excluded from taxation. The total amount of exempt sales stated on the itemized list or on the copies of the receipts should equal the amount on line 2. Any under payment is subject to additional penalty.